

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ORIGINAL

UNITED STATES OF AMERICA

- v. -

ROBERT M. QUINONES

Defendant.

SEALED
INDICTMENT

07 CRIM. 544

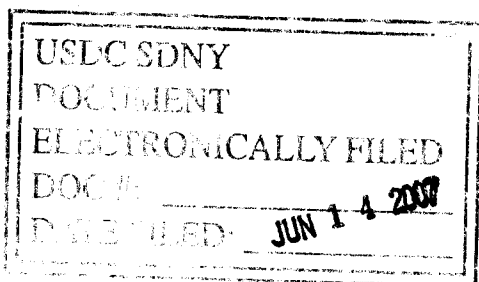
COUNTS ONE THROUGH TWENTY-FIVE

(Aiding and Assisting in the Preparation of False
and Fraudulent U.S. Individual Income Tax Returns)

The Grand Jury charges:

Background

1. From in or about 2001 through in or about 2004, ROBERT M. QUINONES, the defendant, operated a tax return preparation business known as Uncle Sam's Nephew, which was located at 3215 Pearsall Avenue, Bronx, New York. In or about 2004, QUINONES changed the name of this business to Exact Accounting Services, but continued to carry on tax return preparation services at the 3215 Pearsall Avenue address through in or about 2005. In carrying out the business of Uncle Sam's Nephew and Exact Accounting Services, QUINONES prepared U.S. Individual Income Tax Returns, Forms 1040, including attached Schedules A, for his clients, who paid fees to QUINONES for doing so.



Statutory Allegations

2. On or about the dates set forth below, in the Southern District of New York and elsewhere, ROBERT M. QUINONES unlawfully, willfully, and knowingly did aid and assist in, and procure, counsel, and advise, the preparation and presentation under, and in connection with matters arising under, the internal revenue laws, of returns, claims, and other documents, to wit, U.S. Individual Income Tax Returns, Forms 1040, including attached Schedules A, for the taxpayers listed below, which returns were false and fraudulent as to material matters, in that the returns claimed fictitious and/or inflated deductions on Schedules A (Itemized Deductions) in the amounts set forth below, whereas, as ROBERT M. QUINONES then and there well knew and believed, the said taxpayers were not entitled to claim the said deductions in the said amounts:

COUNT	APPROXIMATE FILING DATE	TAXPAYER	YEAR	MATERIAL MATTERS	AMOUNT CLAIMED
One	04/07/02	Client A	2001	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$16,790
Two	01/30/03	Client A	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$15,400

Three	02/02/04	Client A	2003	MEDICAL EXPENSES	\$2,890
				GIFTS TO CHARITY	\$1,800
				UNREIMBURSED JOB/MISC. EXPENSES	\$21,473
Four	02/01/05	Client A	2004	MEDICAL EXPENSES	\$2,600
				GIFTS TO CHARITY	\$870
				UNREIMBURSED JOB/MISC. EXPENSES	\$12,894
Five	04/24/02	Client B	2001	MEDICAL EXPENSES	\$3,107
				GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$16,110
Six	04/19/03	Client B	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$14,902
Seven	03/12/04	Client B	2003	MEDICAL EXPENSES	\$2,605
				GIFTS TO CHARITY	\$1,200
				UNREIMBURSED JOB/MISC. EXPENSES	\$15,259

Eight	03/07/05	Client B	2004	MEDICAL EXPENSES	\$2,650
				GIFTS TO CHARITY	\$2,650
				UNREIMBURSED JOB/MISC. EXPENSES	\$13,428
Nine	04/19/03	Client C	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$12,525
Ten	03/12/04	Client C	2003	MEDICAL EXPENSES	\$2,630
				GIFTS TO CHARITY	\$1,810
				UNREIMBURSED JOB/MISC. EXPENSES	\$19,135
Eleven	03/07/05	Client C	2004	MEDICAL EXPENSES	\$2,850
				GIFTS TO CHARITY	\$2,562
				UNREIMBURSED JOB/MISC. EXPENSES	\$15,002
Twelve	02/11/01	Client D	2000	MEDICAL EXPENSES	\$5,981
				GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$14,558

Thirteen	03/02/02	Client D	2001	MEDICAL EXPENSES	\$7,392
				GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$13,106
Fourteen	02/04/03	Client D	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$12,181
Fifteen	03/17/01	Client E	2000	MEDICAL EXPENSES	\$5,730
				UNREIMBURSED JOB/MISC. EXPENSES	\$9,167
Sixteen	03/25/02	Client E	2001	MEDICAL EXPENSES	\$6,850
				GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$12,254
Seventeen	03/15/03	Client E	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$12,010
Eighteen	02/21/04	Client E	2003	UNREIMBURSED JOB/MISC. EXPENSES	\$8,295
Nineteen	02/21/05	Client E	2004	UNREIMBURSED JOB/MISC. EXPENSES	\$5,263

Twenty	06/23/01	Client F	2000	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$15,937
Twenty-One	04/06/02	Client F	2001	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$14,544
Twenty-Two	09/29/03	Client F	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$9,066
Twenty-Three	10/01/05	Client F	2003	UNREIMBURSED JOB/MISC. EXPENSES	\$8,727
Twenty-Four	04/29/02	Client G	2001	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$18,206
Twenty-Five	04/19/03	Client G	2002	GIFTS TO CHARITY	\$3,425
				UNREIMBURSED JOB/MISC. EXPENSES	\$14,696

(Title 26, United States Code, Section 7206(2).)

COUNT TWENTY-SIX

(Filing False Claim for Refund)

3. On or about February 17, 2003, in the Southern District of New York, ROBERT M. QUINONES, the defendant, knowingly, intentionally, and unlawfully made and presented to the Internal Revenue Service ("IRS"), an agency of the Department of the Treasury, a claim upon and against the United States and the IRS, which claim QUINONES knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, a 2002 U.S. Individual Income Tax Return, Form 1040, wherein he falsely and fraudulently claimed an income tax refund in the amount of \$9,906.

(Title 18, United States Code, Section 287.)

COUNT TWENTY-SEVEN

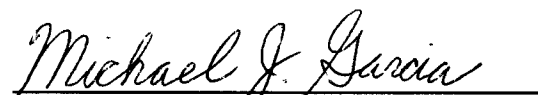
(Filing False Claim for Refund)

3. On or about February 9, 2004, in the Southern District of New York, ROBERT M. QUINONES, the defendant, knowingly, intentionally, and unlawfully made and presented to the IRS, an agency of the Department of the Treasury, a claim upon and against the United States and the IRS, which claim QUINONES knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, a 2003 U.S. Individual Income Tax Return, Form

1040, wherein he falsely and fraudulently claimed an income tax refund in the amount of \$9,888.

(Title 18, United States Code, Section 287.)


FOREPERSON


MICHAEL J. GARCIA
UNITED STATES ATTORNEY

Form No. USA-33s-274 (Ed. 9-25-58)

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07 Cr.

[26 U.S.C. § 7206(2);
18 U.S.C. § 287.]

MICHAEL J. GARCIA

United States Attorney.

A TRUE BILL

Cheryl Allayne
Foreperson

6/14/07 - SEALED INDICTMENT FILED
G.C.

FREEMAN, USMS.